

**DISTRICT ATTORNEY OF THE  
TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

**ANNUAL FINANCIAL REPORT**

*For the Year Ended  
December 31, 1963*

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the District Range office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-28-64

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**ST. CHARLES PARISH, LOUISIANA**  
**ANNUAL FINANCIAL REPORT**  
For the Year Ended December 31, 2003

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***MANAGEMENT'S DISCUSSION AND  
ANALYSIS***

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2003*

Our discussion and analysis of District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana's (District Attorney) financial performance provides an overview of the District Attorney's financial activities for the fiscal year ended December 31, 2003. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This report consists of a series of financial statements. The Government-Wide Financial Statements (GWFS) - The Statement of Net Assets and the Statement of Activities provide information about the financial activities as a whole and present a longer-term view of the finances. Fund Financial Statements (FFS) - The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report, posted immediately following this MD&A, that the Basic Financial Statements are fairly stated. The auditor regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided by each of the other parts in the Financial Section.

**Government-Wide Financial Statements**

One of the most important questions asked about the District Attorney's finances is, "Is the District Attorney as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the District Attorney as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net assets and changes in them. You can think of the net assets—the difference between assets and liabilities—as one way to measure the financial health, or financial position. Over time, increases or decreases in the net assets are one indicator of whether its financial health is improving or deteriorating.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2003*

**Fund Financial Statements**

The Fund Financial Statements provide detailed information about the most significant funds—not as a whole. Some funds are required to be established by State law. Other funds are established to help control and manage money for particular purposes (such as the Workforce Check Collection Fund) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (such as the Court Cost, Child Support, and Motorist-Operator Protection Funds).

The District Attorney of the Twenty-Ninth Judicial District utilizes mainly the governmental type of fund with the following accounting approach. Most of the basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the year than in the previous program. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliations at the bottom and following the fund financial statements.

The District Attorney Twenty-Ninth Judicial District is the trustee, or fiduciary, for funds unallocated for asset forfeitures under state law. These fiduciary activities are reported in a separate Statement of Fiduciary Net Assets. We exclude these activities from the other financial statements because these funds cannot be used to finance operations. The District Attorney is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**FINANCIAL HIGHLIGHTS**

Our financial statements provide these insights into the results of this year's operations:

- Net assets of our governmental activities increased by 115,632 or approximately 7 percent.
- During the year, the District Attorney had expenses of \$1,867,583 that were \$125,867 more than the \$1,741,716 generated in fees and other revenues for governmental programs.
- The governmental funds reported total ending fund balances of \$1,028,442. Fund balances for governmental activities decreased by \$128,889 from the prior year - \$1,157,331, after taking a prior period adjustment into account increasing beginning fund balance (\$1,326,016) by \$4,899.

The Statement of Net Assets and the Statement of Activities reports only one type of activity - governmental activities. Most of the basic judicial services are reported as this type. Fees and fines charged to the public finance most of these activities.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2003*

**FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE (GWFS)**

Our analysis below focuses on the net assets of the governmental-type activities:

| Condensed Statement of Net Assets |                     |                     |                    |                            |
|-----------------------------------|---------------------|---------------------|--------------------|----------------------------|
|                                   | 2003                | 2002                | Dollar<br>Change   | Total<br>Percent<br>Change |
| Current and Other Assets          | \$ 1,211,267        | \$ 1,285,890        | \$ (74,623)        | -5.8%                      |
| Capital Assets                    | 138,187             | 79,813              | 58,374             | 73.0%                      |
| <b>Total Assets</b>               | <b>1,349,454</b>    | <b>1,365,703</b>    | <b>(16,249)</b>    | <b>-1.2%</b>               |
| Current Liabilities               | 187,991             | 131,261             | 56,730             | 43.2%                      |
| Long Term Liabilities             | 7,582               | 12,828              | (5,246)            | -40.9%                     |
| <b>Total Liabilities</b>          | <b>195,573</b>      | <b>144,089</b>      | <b>51,484</b>      | <b>35.7%</b>               |
| Invested in Capital Assets        | 123,479             | 81,811              | 41,668             | 50.9%                      |
| Unrestricted                      | 1,028,642           | 1,152,818           | (124,176)          | -10.7%                     |
| <b>Total Net Assets</b>           | <b>\$ 1,153,881</b> | <b>\$ 1,214,137</b> | <b>\$ (60,256)</b> | <b>-5.0%</b>               |

The District Attorney's net assets decreased by \$60,256 as a result of this year's operations. The overall financial position declined slightly during the year. The moderate decrease in current assets was mainly in cash used for expenses for governmental activities. The increase in current liabilities was due an increase in the amounts due to St. Charles Parish Government for payroll. The amount invested in capital assets increased mainly due to the prior period adjustment of beginning accumulated depreciation of assets. Unrestricted net assets—the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements—decreased due to the increase in capital assets and the using of cash to pay for current expenses. The balance in net assets represents the accumulated results of all past years' operations.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2003**

Our analysis below focuses on the changes in net assets of the governmental-type activities:

**Condensed Statement of Activities**

|                                    | 2003                | 2002                | Dollar<br>Change | Total<br>Percent<br>Change |
|------------------------------------|---------------------|---------------------|------------------|----------------------------|
| Total program expenses             | \$ (1,887,583)      | \$ (1,508,517)      | \$ 389,066       | 25.8%                      |
| Total program revenues             | 1,741,718           | 1,685,288           | 56,430           | 3.3%                       |
| Net program income                 | <u>(145,865)</u>    | <u>(123,229)</u>    | <u>(22,636)</u>  | <u>18.3%</u>               |
| General revenues                   | 70,235              | 30,505              | (39,730)         | -63.4%                     |
| Change in Net Assets               | <u>(75,630)</u>     | <u>18,384</u>       | <u>(94,014)</u>  | <u>-51.2%</u>              |
| Net Assets:                        |                     |                     |                  |                            |
| Beginning of the year, as restated | 1,288,553           | 1,186,513           | 102,040          | 8.6%                       |
| End of the year                    | <u>\$ 1,212,923</u> | <u>\$ 1,204,897</u> | <u>\$ 7,026</u>  | <u>0.6%</u>                |

The District Attorney's total revenues for the year in governmental activities were \$1,751,953 (\$1,741,718 in program revenues and \$10,235 in general revenues). The total cost of all programs and services was \$1,887,583 with a new traffic division pre-trial intervention program being added this year.

**FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS (FFS)**

The District Attorney of the Twenty-Ninth Judicial District utilizes funds to control and manage money for particular purposes. Reviewing individual funds provides the information to determine if an entity is being accountable for the revenues provided and may also give you more insight into the overall financial health.

The governmental funds reported a combined fund balance of \$1,018,442. This reflects a decrease of \$128,889 from last year. This increase is primarily due to the same results described within the analysis of the governmental activities.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2003**

**GENERAL FUND BUDGETARY HIGHLIGHTS**

The original budget for the General Fund was revised during the year. Authorized budget amendments were approved as follows:

|                                  |           |
|----------------------------------|-----------|
| Original Budgeted Revenues       | \$ 87,000 |
| Revisions made made for:         |           |
| Increased Fines and Fees         | (8,500)   |
| Decreased Self-Serve Facilities  | (8,000)   |
| Decreased Asset Operations       | (4,400)   |
| Increased Information Management | (2,600)   |
| Total revenue amendments         | (24,500)  |
| Revised Budgeted Revenues        | \$ 62,500 |

|  |           |
|--|-----------|
| Original Budgeted Expenditures               | \$ 88,700 |
| Revisions made made for:                     |           |
| Decreased Printing and Courier Service       | (8,000)   |
| Increased Salaries                           | 0         |
| Decreased Professional Services              | (7,500)   |
| Increased Fuel and Transportation            | 3,000     |
| Increased Supplies and Maintenance           | 1,000     |
| Decreased Automobiles, repairs & maintenance | (200)     |
| Decreased Meetings                           | (3,000)   |
| Decreased Rent & Storage                     | 3,750     |
| Increased Office Expenses                    | 3,000     |
| Increased Case Reproduction                  | 3,000     |
| Increased Debt and Contingencies             | (3,000)   |
| Decreased Court Costs                        | (3,000)   |
| Total expenditures amendments                | (25,000)  |
| Revised Budgeted Expenditures                | \$ 63,700 |



**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2003**

**CAPITAL ASSETS**

The District Attorney's investment in capital assets, net of accumulated depreciation, for governmental activities as of December 31, 2003 and 2002 was \$135,107 and 79,013, respectively.

This year there was \$53,818 of additions and no disposals in capital assets and \$47,701 of adjustments to beginning accumulated depreciation. More detailed information about the District Attorney's capital assets is presented in Note 5 to the financial statements.

**DEBT**

The District Attorney had debt outstanding of \$11,638 at December 31, 2003. The debt is due to a capital lease used as financing for equipment acquisitions. This year there was \$4,874 of principal payments made on the lease and \$420 paid in interest for a total of \$5,494. More detailed information about the District Attorney's debt is presented in Note 10 to the financial statements.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND FEES**

Many factors were considered when budgeting for the next fiscal year. Possible new laws and regulations, increased rates and fees that would be charged, and possible new grant funding sources were all considered.

Historically, the office staff and costs remain relatively stable and should continue to do so. The St. Charles Parish Council in their current operating budget absorbs some operating expenses. If these estimates remain consistent, the District Attorney of the Thirty-Second Judicial District's General Fund balance is expected to decrease accordingly by the close of 2004.

Highlights of next year's General and Special Revenue Funds budget include:

|   |            |
|---|------------|
| Estimated Revenue                                   | 91,007,660 |
| Training courses & benefits                         | 679,428    |
| General Operating                                   | 109,840    |
| Capital Debt  | 30,000     |
| Total estimated expenditures                        | 1,049,268  |
| Estimated Unassigned expenditures (net of interest) | (178,708)  |
| Estimated Ending Fund Balance                       | 902,152    |
| Estimated Ending Grant Balance                      | 881,414    |

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
*For the Year Ended December 31, 2013*

**CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the District Attorney's finances and to show the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact:

Harry J. Mand, Jr.,  
District Attorney of the Twenty-Ninth Judicial District,  
P.O. Box 690,  
Baton Rouge, LA 70807  
Phone (504) 383-6263.

## INDEPENDENT AUDITOR'S REPORT

Honorable Harry J. Harrel, Jr.  
District Attorney of the Twenty-Ninth Judicial District  
St. Charles Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana (District Attorney), as of and for the year ended December 31, 2003, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney, as of December 31, 2003, and the results of operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 18, 2004, on our consideration of the District Attorney's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Honorable Harry J. Morel, Jr.  
District Attorney of the Twelfth North Judicial District  
St. Charles Parish, Louisiana  
Page 2

The Management's Discussion and Analysis and other required supplementary information, as listed in the foregoing table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District Attorney's basic financial statements. The accompanying Supplementary Information, as listed in the foregoing table of contents, is presented for the purpose of additional analysis and is not a required part of the basic financial statements of the District Attorney. This additional information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

***Bain, Freilbaum, Sagona & Co., LLP***

New Orleans, Louisiana

June 16, 2004

## ***BASIC FINANCIAL STATEMENTS***

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Statement of Net Assets  
December 31, 2003

|   | <u>Governmental<br/>Activities</u> |
|---|------------------------------------|
| <b>ASSETS</b>                                   |                                    |
| <b>Current assets:</b>                          |                                    |
| Cash and cash equivalents                       | \$ 653,218                         |
| Investments                                     | 478,369                            |
| Receivable                                      | 5,294                              |
| Due from other governments                      | <u>78,378</u>                      |
| Total current assets                            | 1,215,259                          |
| <b>Noncurrent assets:</b>                       |                                    |
| Capital assets, net of depreciation             | <u>108,107</u>                     |
| Total assets                                    | <u>1,323,374</u>                   |
| <b>LIABILITIES</b>                              |                                    |
| <b>Current liabilities:</b>                     |                                    |
| Accounts payable and accrued expenses           | 97,415                             |
| Due to other governmental units                 | 68,410                             |
| Capital leases payable                          | <u>5,076</u>                       |
| Total current liabilities                       | <u>170,901</u>                     |
| <b>Long-term liabilities:</b>                   |                                    |
| Capital leases payable                          | <u>7,632</u>                       |
| Total long term liabilities                     | <u>7,632</u>                       |
| Total liabilities                               | <u>178,533</u>                     |
| <b>NET ASSETS</b>                               |                                    |
| Invested in capital assets, net of related debt | 123,479                            |
| Unrestricted                                    | <u>1,026,442</u>                   |
| Total net assets                                | <u>\$ 1,150,921</u>                |
| Total Liabilities and net assets                | <u>\$ 1,329,374</u>                |

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Statement of Activities  
For the Year Ended December 31, 2003

**Expenses:**

**Governmental activities:**

**General government - Judicial:**

|                                      |                         |
|--------------------------------------|-------------------------|
| Personnel services                   | \$ 872,554              |
| On-behalf payments                   | 666,275                 |
| Grant to LDAA                        | 16,000                  |
| Telephone and utilities              | 18,514                  |
| Professional services                | 48,238                  |
| Taxes & committee                    | 71,880                  |
| Repairs and maintenance              | 21,880                  |
| Automobile repair and maintenance    | 18,230                  |
| Office supplies and operations       | 47,462                  |
| Dues and subscriptions               | 14,150                  |
| Insurance                            | 12,117                  |
| Rent                                 | 17,260                  |
| Intergovernmental - Local Payments   | 168,798                 |
| Reimbursements to St. Charles Parish | 37,034                  |
| Other                                | 14,830                  |
| Interest                             | 620                     |
| Depreciation                         | 40,498                  |
| <b>Total program expenses</b>        | <u><b>1,862,362</b></u> |

**Program revenues:**

|                                  |                         |
|----------------------------------|-------------------------|
| Charges for services             | 666,402                 |
| Operating grants & contributions | 1,081,234               |
| <b>Total program revenue</b>     | <u><b>1,747,636</b></u> |

**Net program expense** (125,607)

**General revenues:**

|  |                      |
|--|----------------------|
| Unrestricted investment earnings and miscellaneous | 18,235               |
| <b>Total general revenues</b>                      | <u><b>18,235</b></u> |

**Decrease in net assets** (110,602)

|   |                         |
|---|-------------------------|
| <b>Net assets - beginning of the year</b>           | 1,214,127               |
| Prior period adjustment                             | 62,428                  |
| <b>Net assets - beginning of the year, restated</b> | <u><b>1,276,555</b></u> |
| <b>Net assets - end of the year</b>                 | <u><b>1,165,953</b></u> |

See notes to financial statements.

**DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT**

**STUART PARRIS, SOLEMAN**

Notary Public  
 Commission Expires  
 December 31, 2002

|                           | DEBIT        | CREDIT   | CHQ   | STATEMENTS | FTY             | EXPENSE    | TOTAL           |
|---------------------------|--------------|----------|-------|------------|-----------------|------------|-----------------|
|                           |              |          |       |            | DEBIT           | STATEMENTS |                 |
| <b>BANK</b>               |              |          |       |            |                 |            |                 |
| Bank and bank deposits    | 1,967.79     | 1,967.79 |       |            | 1,967.79        |            | 1,967.79        |
| Overdraw                  | 1,074        |          |       |            |                 | 1,074      | 1,074           |
| Interest                  |              | 1,871    |       |            |                 | 1,871      | 1,871           |
| Out from other government | 1,324        |          | 4,150 |            |                 | 4,150      | 4,150           |
| Out from other government | 3,658        |          |       |            |                 | 3,658      | 3,658           |
| Out from other bank       |              | 1,854.44 |       |            |                 | 1,854.44   | 1,854.44        |
| <b>TOTAL DEBIT</b>        | <b>1,074</b> |          |       |            | <b>1,967.79</b> |            | <b>1,967.79</b> |

|                                       | DEBIT         | CREDIT | CHQ | STATEMENTS | FTY           | EXPENSE    | TOTAL         |
|---------------------------------------|---------------|--------|-----|------------|---------------|------------|---------------|
|                                       |               |        |     |            | DEBIT         | STATEMENTS |               |
| <b>LIABILITIES</b>                    |               |        |     |            |               |            |               |
| Current Liabilities                   |               |        |     |            |               |            |               |
| Accounts payable and accrued expenses | 1,424         | 1,424  |     | 74         | 1,424         |            | 1,424         |
| Prepaid expenses payable              | 14,161        |        |     |            |               |            | 14,161        |
| Income tax payable                    | 14,161        |        |     |            |               |            | 14,161        |
| Other payables                        | 1,424         |        |     |            |               |            | 1,424         |
| <b>TOTAL LIABILITIES</b>              | <b>14,161</b> |        |     |            | <b>14,161</b> |            | <b>14,161</b> |

|                           | DEBIT        | CREDIT   | CHQ   | STATEMENTS | FTY             | EXPENSE    | TOTAL           |
|---------------------------|--------------|----------|-------|------------|-----------------|------------|-----------------|
|                           |              |          |       |            | DEBIT           | STATEMENTS |                 |
| <b>ASSETS</b>             |              |          |       |            |                 |            |                 |
| Current Assets            |              |          |       |            |                 |            |                 |
| Bank and bank deposits    | 1,967.79     |          |       |            |                 |            | 1,967.79        |
| Overdraw                  | 1,074        |          |       |            |                 |            | 1,074           |
| Interest                  |              | 1,871    |       |            |                 |            | 1,871           |
| Out from other government | 1,324        |          | 4,150 |            |                 |            | 4,150           |
| Out from other government | 3,658        |          |       |            |                 |            | 3,658           |
| Out from other bank       |              | 1,854.44 |       |            |                 |            | 1,854.44        |
| <b>TOTAL ASSETS</b>       | <b>1,074</b> |          |       |            | <b>1,967.79</b> |            | <b>1,967.79</b> |

**NET ASSETS**

Assets reported by government entities is the statement of net assets as determined by the government entity. Certain assets could be provided to certain parties based on certain conditions and therefore may not be reported to the bank.

Items included are not the responsibility of the notary public and therefore are not reported on the bank. These entries are not reported on the bank's financial statements.

**NET ASSETS**

Net assets of government entities

1,967.79

1,967.79

**1,967.79**







**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**ST. CHARLES PARISH, LOUISIANA**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**AGENCY FUND**  
**December 31, 2003**

|                           | <u>Fortitude<br/>Fund</u> |
|---------------------------|---------------------------|
| <b>ASSETS</b>             |                           |
| Cash and cash equivalents | <u>\$ 12,238</u>          |
| Total assets              | <u>\$ 12,238</u>          |
| <b>LIABILITIES</b>        |                           |
| Due to others             | <u>\$ -</u>               |
| Total liabilities         | <u>\$ -</u>               |
| Total net assets          | <u>\$ 12,238</u>          |

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
AGENCY FUNDS**

*As of and for the year ended December 31, 2000*

|   | <u>Forfeiture<br/>Fund</u> |
|---|----------------------------|
| <b>ADDITIONS</b>                                |                            |
| Forfeitures received from offenders<br>interest | \$ 9,107<br><u>114</u>     |
| <b>TOTAL ADDITIONS</b>                          | <u>9,221</u>               |
| <b>DEDUCTIONS</b>                               |                            |
| Return of forfeitures                           | 9,200                      |
| Payments to other agencies                      | <u>5,483</u>               |
| <b>TOTAL DEDUCTIONS</b>                         | <u>11,683</u>              |
| Decrease in Net Assets                          | (2,462)                    |
| Net assets- beginning of year                   | <u>14,678</u>              |
| Net assets- end of year                         | <u>\$ 12,216</u>           |

See notes to financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2003**

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal adviser to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses St. Charles Parish, Louisiana.

**Note J      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District Attorney of the Twenty-Ninth Judicial District (District Attorney), have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies established in GAAP and used by the District Attorney are described below.

**A.      Reporting Entity**

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney is a part of the district court system of the State of Louisiana. The GASB has established several criteria for determining the governmental reporting entity and component units that should be included within the reporting entity.

Financial accountability is determined by applying criteria established by the GASB as listed below:

- Financial benefit or burden
- Appointment of a voting majority
- Imposition of will
- Fiscally dependent

Certain transactions between the District Attorney and the Parish Council are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability. The other three criteria of financial accountability do not pertain to the District Attorney of the Twenty-Ninth Judicial District when applying them as a means of identifying potential component units of the St. Charles Parish Council. Since the District Attorney is an independently elected official, is legally separate and fiscally independent, the District Attorney is a separate governmental reporting entity.

The financial statements of the District Attorney include all funds and activities that are within the oversight responsibility of the District Attorney.

**DISTRICT ATTORNEY OF THE FIFTEENTH-JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2000**

**Note J      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basic Financial Statements - Basis of Presentation**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The District Attorney's basic financial statements include both government-wide (reporting the District Attorney as a whole) and fund financial statements (reporting the District Attorney's major funds). All of the District Attorney's judicial and administrative services are classified as governmental activities.

In the government-wide Statement of Net Assets, the governmental activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and liabilities as well as long-term debt and obligations. The District Attorney's net assets are reported in three parts—invested in capital assets, net of related debt, restricted net assets, and unrestricted net assets.

The government-wide Statement of Activities reports both the gross and net cost of each of the District Attorney's functions and activities (judicial). These functions are also supported by general government revenues (interest earned). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (judicial). Operating grants include operating-specific and discretionary (either operating or capital) grants.

The net costs (by function) are normally covered by general revenues (interest earned, etc). This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in the District Attorney's net assets resulting from the current year's activities.

**FUND FINANCIAL STATEMENTS**

The financial transactions of the District Attorney are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

**DISTRICT ATTORNEY OF THE FORTY-NINTH JUDICIAL DISTRICT**  
**In Charles Parish, Louisiana**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2003**

**Note 1**            **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

**B. Basic Financial Statements - Basis of Presentation (continued)**

The governmental fund type is the only type used by the District Attorney. The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (assets, liabilities, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District Attorney:

Governmental funds:

- **General Fund** - The General Fund was established in compliance with Louisiana Revised Statute 12:171.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.
- **Special Revenue Funds** - are used to account for fees, fines, and costs collected for a specified purpose or grants to be used for specific purposes that deal with judicial prosecution.
- **Agency Funds** - Agency funds are used to account for assets held by the District Attorney for other funds and/or other governments. Agency funds are custodial in nature and do not involve measurement of results of operations.  
**Agency funds of the District Attorney include the Special Asset Forfeiture Fund** - The Special Asset Forfeiture Fund is used to account for monies and proceeds from the sale of property seized or obtained by judgment or settlement as a result of drug-related activities.

Major and Nonmajor Funds:

The funds are further classified as major or nonmajor based on the total amount of revenues or assets per fund as follows:

Major Funds

General Fund  
Court Cost Fund  
Child Support Fund  
Misdemeanor Probation Fund  
PTI Traffic Diversion

Nonmajor Funds

Drug Enforcement Fund  
Workless Clinic Fund  
Pre-Trial Intervention Fund

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2003**

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

**C.      Measurement Focus and Basis of Accounting (continued)**

*Accrual Basis of Accounting*

Basis of accounting refers to the point at which revenues or expenditures are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

Program revenues included in the Statement of Activities derive directly from the program itself and reduce the cost of the function to be financed from the general revenues.

*Modified Accrual Basis of Accounting*

The fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period or within 90 days after year end. Expenditures are generally recorded when the related fund liability is incurred.

With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fines, fees, and other revenues are recorded when collected and are considered susceptible to accrual.



**DISTRICT ATTORNEY OF THE TWENTY-SECOND JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2003**

**Item 7 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

**D. Cash**

Cash includes demand deposits of the District Attorney. Under state law the entities may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**E. Interfund Receivables and Payables**

During the course of operations transactions occur between individual funds. These receivables and payables are classified as "due to or due from other funds" on the fund financial statements balance sheet.

In the process of aggregating data for the government-wide financial Statement of Net Assets and the Statement of Activities some amounts reported as due to/from balances were eliminated. Interfund receivables and payables were eliminated to minimize the "graining up" effect on the assets and liabilities within the governmental activities column.

**F. Capital Assets**

In the government-wide financial statements capital assets purchased or acquired are recorded at either historical cost or estimated historical cost and depreciated over their estimated useful lives (excluding salvage value). Contributed assets are recorded at fair market value at the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Straight-line depreciation is used based on the following estimated useful lives:

- Office equipment 3 years
- Vehicles 5 years
- Leasehold improvements 7-10 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the fund upon acquisition.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**

*St. Charles Parish, Louisiana*

*Notice to the Financial Statements*

*For the Year Ended December 31, 2003*

**Note 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (Continued)**

**G.      Compensated Absence**

The District Attorney has a formal written policy for vacation and sick leave. Present clerical employees are allowed to take 10 to 15 days vacation based on length of service, and 10 days sick leave each year. On December 31, employees are paid at their current earnings rate for any unused vacation. Sick leave cannot be accumulated and is forfeited at termination of employment. Assistant District Attorneys and Investigators are not included in this formal leave policy. As December 31, 2003, there were no material accumulated leave benefits required to be reported in accordance with GASB Codification Section C80.

**H.      Equity Classifications**

*Government-wide Statements*

Equity is classified as net assets and displayed in three components:

- a.    Invested in capital assets, *net*—Consists of capital assets net of accumulated depreciation and net of capital related debt.
- b.    Restricted net assets—Consists of net assets with constraints placed on the use by law through constitutional provisions or enabling legislation.
- c.    Unrestricted net assets—All other net assets that do not meet the definition of "restricted" or "invested in capital assets."

*Fund Statements*

Governmental fund equity is classified as fund balances. Fund balances is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

**I.      Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
*St. Charles Parish, Louisiana*  
 Notes to the Financial Statements  
 For the Year Ended December 31, 2003

**Note 2 DEPOSITS AND INVESTMENTS**

**DEPOSITS:**

State law requires that deposits be fully collateralized at all times. Acceptable collateralization includes the \$100,000 FDIC/FSLIC insurance and the market value of securities purchased and pledged. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished, as security must be held by the District Attorney or with an unaffiliated bank or trust company for the account of the District Attorney of the Twenty-Ninth Judicial District.

The table presented below is designed to disclose the level of custody credit risk assumed by the District Attorney based upon how its deposits were insured or secured with collateral at December 31, 2003. The categories of credit risk are defined as follows:

- Category 1—Insured by FDIC or collateralized with securities held by the District Attorney (or public trust) or by its agent in its name
- Category 2—Uninsured but collateralized with securities held by the pledging financial institution's trust department or agent in the District Attorney's name
- Category 3—Uninsured and uncollateralized, or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the District Attorney's name or collateralized with no written or approved collateral agreement.

A summary of cash and cash equivalents (governmental activities) and the security pledged to them are listed as follows:

|  |            |
|--|------------|
| Deposits (all demand deposits) - reported amount       | \$ 663,452 |
| Certificate of Deposit - reported amount               | 70,174     |
| Bank balance of deposits                               | 676,800    |
| Certificate of Deposit-bank balance                    | 70,174     |
| Category 1 - Insured by FDIC                           | 130,154    |
| Category 2 - Uninsured and uncollateralized under GASB | 576,800    |
| Pledged securities under Louisiana law                 | 751,013    |
| Amount unsecured under Louisiana law                   | NONE       |

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**

St. Charles Parish, Louisiana

Notes to the Financial Statements

For the Year Ended December 31, 2003

**Note 2 DEPOSITS AND INVESTMENTS (Continued)**

**INVESTMENTS:**

The District Attorney had \$ 408,218 invested in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.165, the investment in LAMP as of December 31, 2003 is not categorized in the three risk categories provided by GASB Codification 150.164 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., which is a nonprofit corporation organized under the laws of the State of Louisiana which was formed by an initiative of the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by these securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consist of no securities with maturity in excess of 367 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. Due to this immediate access feature, investments in LAMP are considered cash equivalents by the District Attorney of the Twenty-Ninth Judicial District.

**NOTE 3 ASSESSMENTS FROM GOVERNMENTAL UNITS**

The amounts due from governmental units at December 31, 2003 were:

| Governmental Unit                   | General Fund   | Court Cost      | Child Support   | Non-Major Funds | Total            |
|-------------------------------------|----------------|-----------------|-----------------|-----------------|------------------|
| St. Charles Parish Sheriff's Office | \$ 2,141       | \$15,871        |                 |                 | \$ 18,012        |
| St. Charles Parish Drug Court       | 321            |                 |                 |                 | 321              |
| LA Commission on Law Enforcement    |                |                 |                 | 54,973          | 54,973           |
| State of Louisiana                  |                |                 | 347,188         |                 | 347,188          |
| <b>TOTALS</b>                       | <b>\$8,364</b> | <b>\$15,871</b> | <b>\$47,188</b> | <b>\$54,973</b> | <b>\$126,396</b> |

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2003**

**NOTE 3     DUE TO/FROM GOVERNMENTAL UNITS (Continued)**

The amounts due to governmental units at December 31, 2003 were:

| Governmental Unit                 | General Fund    | Child Support   | Non-Major Funds | Totals          |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|
| St. Charles Parish Sheriff Office | \$0,208         |                 |                 | \$0,208         |
| St. Charles Parish Drug Court     | 1,287           |                 |                 | 1,287           |
| St. Charles Parish                | 30,879          |                 | \$4,873         | 35,752          |
| State of Louisiana                |                 | \$42,118        |                 | 42,118          |
| <b>TOTALS</b>                     | <b>\$32,374</b> | <b>\$42,118</b> | <b>\$4,873</b>  | <b>\$79,365</b> |

**NOTE 4     INTERFUND RECEIVABLES AND PAYABLES**

Such balances at December 31, 2003 were:

|                         | Receivable       | Payable          |
|-------------------------|------------------|------------------|
| <b>General Fund</b>     | <b>\$ 25,822</b> | <b>\$ 25,408</b> |
| <b>Major Funds:</b>     |                  |                  |
| Court Cost Fund         | 25,553           |                  |
| Tale Fee/Child Support  |                  | 6,130            |
| Medication Protection   |                  | 67               |
| PTI Traffic Diversion   |                  | 30,805           |
| <b>Non-major Funds:</b> |                  |                  |
| Drug Enforcement        |                  | 1,851            |
| Workless Checks         |                  | 623              |
| <b>TOTALS</b>           | <b>\$ 51,375</b> | <b>\$ 62,824</b> |

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2003**

**Note 3 CAPITAL ASSETS**

A schedule of changes in capital assets follows:

| Governmental Activities | Balance 12/31/02 | Additions       | Adjustments | Balance 12/31/03 |
|-------------------------|------------------|-----------------|-------------|------------------|
| Automobiles             | \$23,479         | 30              | 90          | \$23,599         |
| Equipment               | 234,605          | 50,379          | 1           | 285,145          |
| Office Improvements     | 31,896           |                 |             | 31,896           |
| Office Furnishings      | 11,999           | 1,379           |             | 13,378           |
| <b>Totals</b>           | <b>\$102,979</b> | <b>\$52,818</b> | <b>\$91</b> | <b>\$155,793</b> |

Less accumulated depreciation:

|                     |                  |                 |                    |                  |
|---------------------|------------------|-----------------|--------------------|------------------|
| Automobiles         | \$18,701         | \$18,269        | \$ (18,873)        | \$18,096         |
| Equipment           | 177,813          | 34,816          | (15,463)           | 197,166          |
| Office Improvements | 31,896           |                 |                    | 31,896           |
| Office Furnishings  | 9,151            | 1,379           | (1,379)            | 9,151            |
| <b>Totals</b>       | <b>\$247,561</b> | <b>\$44,474</b> | <b>\$ (17,715)</b> | <b>\$274,320</b> |
| Capital assets, net | \$ 79,018        |                 |                    | \$135,107        |

The depreciation expense charged for December 31, 2003 is \$45,458. The adjustments of \$47,730 is made to beginning accumulated depreciation as a prior period adjustment due to using the incorrect method of depreciation in 2003.

**Note 4 BUDGETS**

Budgets are adopted on a modified accrual basis, which is consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund and special revenue funds. All annual appropriations lapse at fiscal year end. Formal budgetary integration is employed as part of the accounting system, and the budget is amended by supplemental appropriations as needed to comply with state law.

The on-behalf payments received and paid by the State of Louisiana and St. Charles Parish Council are not budgeted or reflected in the Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund in this report. The act of reflecting the receipt and payment of salaries and benefits on-behalf is con-

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**

**St. Charles Parish, Louisiana**

**Notes to the Financial Statements**

**For the Year Ended December 31, 2003**

**Note 6 BUDGETS (Continued)**

A reconciliation of total revenues and expenditures for the General Fund follows:

|                         | Total Revenue | Total Expenditures |
|-------------------------|---------------|--------------------|
| Total - Page 13         | \$199,631     | \$185,190          |
| On-Behalf Payments      | 689,275       | 689,275            |
| Net of On-Behalf        | 70,355        | 119,113            |
| Actual Budget - Page 11 | \$ 64,068     | \$ 115,964         |

**Note 7 EMPLOYEE BENEFITS**

**RETIREMENT**

All individuals who work at the District Attorney's offices are members of the Parishwide Employees Retirement System through the St. Charles Parish Council. The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System. GASB requires certain disclosure for employers who maintain retirement plans for their employees. Others who disclose the required retirement plan information in their separately issued financial statements compensate all individuals at the District Attorney's office. Both retirement plans mentioned above are administered and controlled by separate boards of trustees.

**Note 8 ON BEHALF PAYMENTS & EXPENDITURES NOT INCLUDED IN THE FINANCIAL STATEMENTS**

In accordance with GASB No. 34, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance", the amount of on-behalf salaries paid directly to the district attorney and the assistant district attorneys and the office staff, as well as the related benefits, has been recognized by the District Attorney's Office as revenues and expenditures. The amount recognized for the year ended December 31, 2003 was \$689,275.

The accompanying financial statements do not include other certain expenditures of the District Attorney for the year ended December 31, 2003, paid out of funds of the central court, the St. Charles Parish Council, or directly by the State. Portions of rent, fringe benefits, Title IV Program expenses and various office expenses are paid or absorbed by the St. Charles Parish Council. At December 31, 2003, the amount of the expenses paid or absorbed by these other agencies has not been determined. GASB No. 34 does not require that the amounts pertaining to these expenses be reflected in the financial statements.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2003**

**Note 9 EXPENDITURES - EXCESS OF ACTUAL OVER BUDGETED**

Individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 2003 as described below:

| Fund                   | Budget    | Actual    | Unfavorable Variance |
|------------------------|-----------|-----------|----------------------|
| General Fund           | \$112,394 | \$119,313 | \$6,921)             |
| Child Support Fund     | \$287,608 | \$292,244 | \$4,636)             |
| PTU - Traffic Division | \$179,439 | \$184,039 | \$4,599)             |
| Workless/Check         | \$31,225  | \$33,239  | \$2,011)             |
| Pre-Trial Intervention | \$12,300  | \$14,962  | \$2,662)             |

**Note 10 CAPITAL LEASES**

The following is a summary of changes in long-term obligations of the St. Charles Parish District Attorney's office as of December 31, 2003:

|                | Balance<br>January 1,<br>2003 | Additions | Reductions | Balance<br>December 31,<br>2003 |
|----------------|-------------------------------|-----------|------------|---------------------------------|
| Capital leases | \$ 12,502                     | \$ 0      | \$ 4,874   | \$ 12,628                       |

The St. Charles Parish District Attorney's office has entered into a capital lease agreement for financing the acquisition of a copy machine. The lease agreement qualifies as a capital lease; therefore, the copy machine has been recorded at the present value of the future minimum lease payments as of the date of its inception.





**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**St. Charles Parish, Louisiana**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2003**

**Note 11 RISK MANAGEMENT (Continued)**

The District Attorney's payment of the deductible is the only liability associated with his general liability insurance. The St. Charles Parish Council is responsible for obtaining general liability, auto liability and worker's compensation insurance for the District Attorney's office and employees.

**Note 12 LITIGATION AND CLAIMS**

At December 31, 2003, there is no litigation pending against the District Attorney that is susceptible to accrual in accordance with statements of Financial Accounting Standards No. 5.

**Note 13 PRIOR PERIOD ADJUSTMENTS**

Adjustments were made to the beginning fund balances and net assets of the following funds for the correction of an error for not recording receivables for 2800 deposits made after year-end for items collected prior to year-end. The amount of the adjustment decreased the revenues by \$4,695 – reflecting an adjustment to the beginning fund balances by that amount.

| Fund                   | 2003 Receivable | Beginning Fund Balance Adjustment |
|------------------------|-----------------|-----------------------------------|
| Workless Checks        | \$3,180         | \$3,180                           |
| Pre-Trial Intervention | 1,515           | 1,515                             |
| <b>Total</b>           | <b>\$4,695</b>  | <b>\$4,695</b>                    |

As described in Note 5 "Capital Assets", the beginning net asset figure was adjusted by \$43,718 for incorrectly reporting accumulated depreciation in prior years because the incorrect method of depreciation was being used. This results in a total adjustment of \$52,423 to beginning net assets (\$43,718 plus \$4,695).

***REQUIRED SUPPLEMENTARY  
INFORMATION***

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**ST. CHARLES PARISH, LOUISIANA**  
**DESCRIPTION OF MAJOR FUNDS**  
**For the Year Ended December 31, 2003**

**General Fund:** The General Fund was established in compliance with Louisiana Revised Statute 15:371.21, which provides that 12 per cent of the fines collected and benefits forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

**Title IV-D Child Support Fund:** Prior to July 1, 1998 the IV-D Reimbursement fund and IV-D Incentive funds were accounted for separately due to the percentage of the reimbursements accorded to each fund. Beginning July 1, 1998 these two funds were combined and accounted for as one fund.

**Court Cost Fund:** The Court Cost Fund is used to account for all fees collected in accordance with Louisiana Revised Statute 15:05, which authorizes the collection of an amount not to exceed \$10.00 from every defendant who is convicted after trial or other plea of guilty or who forfeits his bond. These costs are to be in addition to all other fines, costs, or forfeitures imposed by law.

**Misdemeanor Probation:** The Misdemeanor Probation Fund accounts for fees collected for misdemeanor probation in monitor for the probation period for offender.

**Pre-Trial Intervention/Traffic Diversion:** The Pre-Trial Intervention/Traffic Diversion accounts for a program that handles traffic tickets that the District Attorney's Office feels would be better served out of the court system. The offenders agree to serve a probation period rather than entering the court system and having a criminal conviction on their record. The revenues are generated through fines paid by the offenders placed in this program. The expenditures will consist of payments made to the St. Charles Parish Sheriff's Office and the Louisiana State Police Office for LACE and transfers to the District Attorney's office for operating expenses paid by other funds.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

**Budget Comparison Schedule  
General Fund**

For the Year Ended December 31, 2003

|  | Budgeted Amounts |                 | Actual<br>Amounts | Variance<br>with Final<br>Budget<br>Positive<br>Negative |
|--|------------------|-----------------|-------------------|--|
|  | Original         | Final           |                   |  |
| <b>REVENUES</b>  |                  |                 |                   |  |
| Fees and fees  | \$ 70,000        | \$ 60,000       | \$ 65,372         | \$ 5,372   |
| Sell bond forfeitures                                    | 0,000            | -               | 2,167             | 2,167  |
| Asset forfeitures  | 5,000            | 600             | 648               | 48   |
| Interest   | 4,000            | 1,800           | 1,867             | (2,133)  |
| <b>Total Revenues</b>                                    | <b>81,000</b>    | <b>62,600</b>   | <b>70,054</b>     | <b>4,282</b>   |
| <b>EXPENDITURES</b>                                      |                  |                 |                   |  |
| <b>Current:</b>  |                  |                 |                   |  |
| <b>General government - judicial</b>                     |                  |                 |                   |  |
| Salaries and related benefits                            | 23,700           | 17,800          | 18,373            | 573  |
| Telephone  | 12,000           | 12,000          | 10,898            | 1,102  |
| Professional Services                                    | 0,000            | 20,800          | 28,778            | (4,378)  |
| Travel and conferences                                   | -                | 2,000           | 4,320             | (1,320)  |
| Repairs and maintenance                                  | 100              | 2,000           | 1,998             | 204  |
| Automobile repair and maintenance                        | 1,000            | 0,000           | 0,000             | (1,000)  |
| Meetings   | 0,000            | 1,000           | 4,000             | (3,000)  |
| Rent or storage  | -                | 2,750           | 2,200             | 450  |
| Office operations  | 17,000           | 20,000          | 21,091            | (1,091)  |
| Case expenditures  | -                | 3,000           | 3,058             | 58   |
| Books and subscriptions                                  | 4,000            | 1,000           | 788               | 714  |
| <b>Total current expenditures</b>                        | <b>57,800</b>    | <b>72,450</b>   | <b>79,428</b>     | <b>(6,002)</b>   |
| Capital outlay   | 7,000            | 4,000           | 3,418             | 1,081  |
| Cost Services  |                  |                 |                   |  |
| Municipal  | 4,874            | 4,874           | 4,874             | -  |
| Interest   | 626              | 626             | 626               | -  |
| <b>Total expenditures</b>                                | <b>67,300</b>    | <b>77,954</b>   | <b>77,946</b>     | <b>(8,274)</b>   |
| <b>Excess (Deficiency) of Revenues over Expenditures</b> | <b>13,700</b>    | <b>(15,354)</b> | <b>(17,892)</b>   | <b>(1,504)</b>   |
| <b>Other Financing Sources (Used)</b>                    |                  |                 |                   |  |
| Interfund Transfers                                      | -                | 20,000          | 20,000            | -  |
| <b>Net changes in fund balances</b>                      | <b>13,700</b>    | <b>(15,354)</b> | <b>(17,892)</b>   | <b>(1,504)</b>   |
| <b>ENDING BALANCES</b>                                   |                  |                 |                   |  |
| Beginning  | 38,000           | 33,236          | 32,836            | -  |
| Ending   | \$ 51,700        | \$ 17,882       | \$ 14,944         | \$ (16,934)  |

**DISTRICT ATTORNEY OF THE TWENTY-SIXTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule

Court Cost

For the Year Ended December 31, 2000

|   | Budgeted Amounts |                  | Actual Amounts   | Variance with Final Budget-Positive (Negative) |
|---|------------------|------------------|------------------|--|
|   | Original         | Final            |                  |  |
| <b>REVENUES</b>   |                  |                  |                  |  |
| Fees and fees   | \$ 280,000       | \$ 210,000       | \$ 202,940       | \$ 21,940                                      |
| Interest  | 10,000           | 4,000            | 5,120            | 170  |
| <b>Total Revenue</b>                                    | <u>290,000</u>   | <u>214,000</u>   | <u>208,060</u>   | <u>22,110</u>                                  |
| <b>EXPENDITURES</b>                                     |                  |                  |                  |  |
| Current:  |                  |                  |                  |  |
| General government - judicial                           |                  |                  |                  |  |
| Salaries and related benefits                           | 280,000          | 302,000          | 307,710          | (4,910)  |
| Grant by LSAA   | -                | 10,000           | 10,000           | -  |
| Professional services                                   | 10,000           | 0,000            | -                | 0,000  |
| Automobile registry and rent                            | 1,000            | 1,000            | 1,204            | (204)  |
| Meetings  | 0,000            | 1,000            | -                | 1,000  |
| Dues and subscriptions                                  | 7,000            | 10,000           | 10,040           | (40)   |
| Insurance   | 10,000           | 10,000           | 11,700           | 1,700  |
| Office supplies   | 10,000           | 10,000           | 0,304            | 4,696  |
| Storage   | 4,000            | 2,000            | 1,400            | 1,600  |
| Travel and conventions                                  | 40,700           | 60,700           | 61,700           | 4,000  |
| Case expenditures                                       | 0,000            | 1,000            | 0,000            | 1,000  |
| <b>Total current expenditures</b>                       | <u>438,000</u>   | <u>483,200</u>   | <u>470,014</u>   | <u>13,211</u>                                  |
| Capital outlay  | 0,000            | 0,000            | 0,000            | -  |
| <b>Total expenditures</b>                               | <u>438,000</u>   | <u>483,200</u>   | <u>470,014</u>   | <u>13,211</u>                                  |
| <b>Excess (Deficiency) of Revenue Over Expenditures</b> | <u>110,000</u>   | <u>(214,000)</u> | <u>(213,350)</u> | <u>20,999</u>                                  |
| Other Financing Sources (Uses)                          |                  |                  |                  |  |
| Interfund Transfer                                      | 100,000          | 100,000          | 102,720          | 2,720  |
| <b>Net change in fund balance</b>                       | <u>-</u>         | <u>(114,000)</u> | <u>(106,530)</u> | <u>28,420</u>                                  |
| <b>FUND BALANCES</b>                                    |                  |                  |                  |  |
| Beginning   | 501,200          | 540,000          | 543,270          | -  |
| Ending  | <u>3</u> 501,200 | <u>3</u> 426,000 | <u>3</u> 436,740 | <u>3</u> 28,420                                |

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule  
Child Support Fund

For the Year Ended December 31, 2003

|                                     | Budgeted Amounts  |                   | Actual Amounts    | Variance with Fiscal Budget - Positive (Negative) |
|-------------------------------------|-------------------|-------------------|-------------------|---|
|                                     | Original          | Final             |                   |   |
| <b>REVENUES</b>                     |                   |                   |                   |   |
| Intergovernmental                   | \$ 400,000        | \$ 380,000        | \$ 358,100        | \$ 1,100  |
| Interest                            | 780               | 113               | 113               | 0   |
| <b>Total Revenues</b>               | <b>400,780</b>    | <b>380,113</b>    | <b>358,209</b>    | <b>1,100</b>                                      |
| <b>EXPENDITURES</b>                 |                   |                   |                   |   |
| Current:                            |                   |                   |                   |   |
| General government - judicial       |                   |                   |                   |   |
| Salaries and related benefits       | 240,000           | 241,180           | 247,212           | (6,212)   |
| Telephone and utilities             | 7,600             | 7,700             | 7,200             | 410   |
| Professional services               | 500               | 500               | 300               | 200   |
| Repairs and maintenance             | 6,800             | 6,100             | 6,103             | (33)  |
| Automobile repair and maintenance   | 1,000             | 500               | -                 | 500   |
| Insurance                           | 300               | 400               | 400               | -   |
| Office supplies                     | 5,000             | 6,000             | 6,191             | (191)   |
| Dues & subscriptions                | -                 | -                 | 323               | (323)   |
| Travel and contracting              | 7,000             | 7,000             | 6,170             | 821   |
| Fees                                | 15,000            | 16,000            | 16,000            | -   |
| <b>Total current expenditures</b>   | <b>281,400</b>    | <b>284,300</b>    | <b>288,986</b>    | <b>(4,087)</b>                                    |
| Capital outlay                      | -                 | 3,000             | 3,070             | 21  |
| <b>Total expenditures</b>           | <b>281,400</b>    | <b>287,300</b>    | <b>292,056</b>    | <b>(4,085)</b>                                    |
| Excess (Deficiency) of Revenues     |                   |                   |                   |   |
| Over Expenditures                   | 119,380           | 97,208            | 56,052            | (1,442)   |
| Other Financing Sources (Uses)      |                   |                   |                   |   |
| Interfund Transfers                 | (60,000)          | (120,000)         | (120,000)         | -   |
| <b>Net changes in fund balances</b> | <b>21,280</b>     | <b>(62,492)</b>   | <b>(60,802)</b>   | <b>(1,442)</b>                                    |
| <b>FUND BALANCES</b>                |                   |                   |                   |   |
| Beginning                           | 243,832           | 211,807           | 211,807           | -   |
| <b>Ending</b>                       | <b>\$ 265,112</b> | <b>\$ 149,315</b> | <b>\$ 150,944</b> | <b>\$ (1,442)</b>                                 |

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Budget Comparison Schedule  
Informational Probation Fund  
For the Year Ended December 31, 2000

|                               | Budgeted Amounts  |                   | Actual Amounts    | Variance with Final Budget-Positive (Negative) |
|-------------------------------|-------------------|-------------------|-------------------|--|
|                               | Original          | Final             |                   |  |
| <b>REVENUES</b>               |                   |                   |                   |  |
| Fines and fees                | \$ 88,000         | \$ 80,000         | \$ 84,368         | \$ 4,368                                       |
| Interest                      | 7,000             | 1,600             | 1,600             | 0  |
| <b>Total Revenues</b>         | <u>95,000</u>     | <u>81,600</u>     | <u>85,968</u>     | <u>4,368</u>                                   |
| <b>EXPENDITURES</b>           |                   |                   |                   |  |
| Current:                      |                   |                   |                   |  |
| General government - judicial |                   |                   |                   |  |
| Salaries and related benefits | 28,800            | 22,000            | 24,918            | 184  |
| Repairs and maintenance       |                   |                   | 7,872             |  |
| Total current expenditures    | <u>28,800</u>     | <u>22,000</u>     | <u>32,790</u>     | <u>184</u>                                     |
| Capital Outlay                |                   | 7,872             |                   | 7,872  |
| <b>Total expenditures</b>     | <u>28,800</u>     | <u>29,872</u>     | <u>32,790</u>     | <u>788</u>                                     |
| Net change in fund balances   | 66,200            | 51,728            | 53,178            | 4,457  |
| <b>FUND BALANCES</b>          |                   |                   |                   |  |
| Beginning                     | 151,840           | 151,280           | 151,280           | -  |
| <b>Ending</b>                 | <u>\$ 218,040</u> | <u>\$ 203,008</u> | <u>\$ 204,458</u> | <u>\$ 4,457</u>                                |



**DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

**Budget Comparison Schedule  
Pre-Trial Incentive - Traffic Diversion  
For the Year Ended December 31, 2003**

|  | Budgeted Amounts |                 | Actual Amounts | Variance with Final Budget-Positive/Negative |
|--|------------------|-----------------|----------------|--|
|  | Original         | Final           |                |  |
| <b>REVENUES</b>  |                  |                 |                |  |
| Fines and fees   | \$ -             | \$ 208,000      | \$ 204,729     | \$ 6,729                                     |
| Interest   | -                | 10              | 0              | 10   |
| <b>Total Revenues</b>                                    | <b>-</b>         | <b>208,010</b>  | <b>204,729</b> | <b>6,729</b>                                 |
| <b>EXPENDITURES</b>                                      |                  |                 |                |  |
| <b>Current</b>   |                  |                 |                |  |
| <b>General government - judicial</b>                     |                  |                 |                |  |
| Salaries and related benefits                            | -                | -               | 5,112          | (5,112)                                      |
| Office operations  | -                | 8,580           | 4,212          | 780  |
| Professional services                                    | -                | 11,889          | 11,968         | -  |
| Intergovernmental - LAOJ Payments                        | -                | 192,531         | 198,738        | (6,208)                                      |
| <b>Total expenditures</b>                                | <b>-</b>         | <b>213,000</b>  | <b>219,030</b> | <b>(4,200)</b>                               |
| <b>Excess (Deficiency) of Revenues Over Expenditures</b> | <b>-</b>         | <b>(49,990)</b> | <b>20,689</b>  | <b>(27,940)</b>                              |
| <b>Other Financing Sources (Uses)</b>                    |                  |                 |                |  |
| Interfund Transfers                                      | -                | (20,000)        | (20,000)       | -  |
| <b>Net changes in fund balances</b>                      | <b>-</b>         | <b>(19,990)</b> | <b>20,689</b>  | <b>(27,940)</b>                              |
| <b>FUND BALANCES</b>                                     |                  |                 |                |  |
| Beginning  | -                | -               | -              | -  |
| Ending   | \$ -             | \$ 19,990       | \$ 20,689      | \$ 2,140                                     |

***SUPPLEMENTARY INFORMATION***

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**ST. CHARLES PARISH, LOUISIANA**  
**DESCRIPTION OF NON-MAJOR FUNDS**  
**For the Year Ended December 31, 2003**

**Drug Enforcement Fund** - The Twenty-Ninth Judicial District, District Attorney receives funds as a sub-grantee under the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The grant is authorized by the Orleans Crime Control and Safe Streets Act of 1988 as provided under P.L.R. 391 as amended. The District Attorney's office is the applicant agency and has the responsibility for all project administrative and financial matters. The project is a joint project between the District Attorney's Office and the St. Charles Parish Sheriff's Office. The two offices will collaborate in the joint project aimed at identifying, arresting, and prosecuting mid-level drug traffickers who affect the Parish of St. Charles, State of Louisiana. The grant provides for federal funds of 73.61% and a local cash match of 26.39%. The grant operates under grant calendar years and funds are disbursed throughout the duration of the project regardless of the grant year. This fund also accounts for other grants as deemed necessary by the district attorney's office.

**Worthless Checks Fund**- The Worthless Check Collection For Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 18:25, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

**Pre-Trial Intervention Fund**- The Pre-Trial Intervention Fund accounts for a program that handles cases that the District Attorney's Office feels would be better served out of the court system. These cases consist of people charged with misdemeanors, traffic tickets, or minor felonies. The offenders agree to serve a probation period rather than entering the court system and having a criminal conviction on their record. The revenues are generated through fees paid by the offenders placed in this program. The expenditures will consist of salaries of law enforcement assigned to this program and various office expenditures.

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**

Continuing Balance Sheet  
Major Governmental Funds  
December 31, 2020

|  | Special Revenue Funds |                    |                         | Total                          |
|--|-----------------------|--------------------|-------------------------|--------------------------------|
|  | Drug<br>Enforcement   | Witness<br>Credits | Pre-Trial<br>Incentives | Major<br>Governmental<br>Funds |
| <b>ASSETS</b>                              |                       |                    |                         |                                |
| Cash                                       | \$ 5,852              | \$ 35,348          | \$ 48,480               | \$ 89,777                      |
| Investments                                |                       | 37,628             |                         | 37,628                         |
| Accounts Receivable                        |                       | 1,454              | 2,880                   | 4,334                          |
| Due from governmental units                | 4,873                 |                    |                         | 4,873                          |
| <b>TOTAL ASSETS</b>                        | <u>\$ 10,725</u>      | <u>\$ 74,430</u>   | <u>\$ 51,360</u>        | <u>\$ 136,515</u>              |
| <b>LIABILITIES AND FUND EQUITY</b>         |                       |                    |                         |                                |
| Liabilities:                               |                       |                    |                         |                                |
| Accounts Payable and accrued expenses      |                       | \$ 1,134           | \$ 1,780                | \$ 2,914                       |
| Due to other governments                   | 4,873                 |                    |                         | 4,873                          |
| Due to other funds                         | 5,852                 | 652                |                         | 6,504                          |
| Total liabilities                          | <u>\$ 10,725</u>      | <u>\$ 1,786</u>    | <u>\$ 1,780</u>         | <u>\$ 13,291</u>               |
| <b>FUND BALANCES</b>                       |                       |                    |                         |                                |
| Unassigned - reported in:                  |                       |                    |                         |                                |
| Special Revenue Funds                      | \$ -                  | \$ 82,644          | \$ 49,579               | \$ 132,223                     |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b> | <u>\$ 10,725</u>      | <u>\$ 84,384</u>   | <u>\$ 51,360</u>        | <u>\$ 146,469</u>              |

**SUMMARY STATEMENTS OF THE FINANCIAL STATEMENTS (ABSTRACT)**  
**THE CHESAPEAKE REGIONAL LIGHT RAIL AUTHORITY**  
 (Including Statement of Revenues, Expenditures, and Changes in Fund Balances)  
 (Budgetary Accounting System)  
 For the Year Ended December 31, 2009

|   | Special Revenues Funds |                  |                     | Total<br>Revenues<br>Compared<br>to 2009 |
|---|------------------------|------------------|---------------------|--|
|   | Aug<br>Budget          | Variance<br>2009 | Per Yr<br>2009/2009 |  |
| <b>REVENUES</b>                                       |                        |                  |                     |  |
| Fees and Sales  | \$ 16,100              | \$ 13,804        | \$ 13,804           | \$ 16,074                                |
| Interpreting  |                        |                  |                     | 12,143                                   |
| Interest  |                        |                  |                     | 1,400                                    |
| Total Revenues  | <u>16,100</u>          | <u>13,804</u>    | <u>13,804</u>       | <u>29,617</u>                            |
| <b>EXPENDITURES</b>                                   |                        |                  |                     |  |
| Grant   |                        |                  |                     | 18,000                                   |
| General government - public                           |                        | 18,000           | 1,887               | 7,218                                    |
| Property services                                     |                        | 28               | 168                 | 168                                      |
| Public utilities                                      |                        |                  | 32                  | 32                                       |
| State & territorial                                   |                        |                  | 57                  | 57                                       |
| Travel  |                        | 1,874            | 57                  | 1,874                                    |
| Utilities (net)                                       |                        | 87               | 6,718               | 6,718                                    |
| Health & retirement                                   |                        |                  | 100                 | 100                                      |
| Utilities   |                        |                  | 1,000               | 1,000                                    |
| Reimbursement to St. Charles Park                     | 11,024                 |                  |                     | 11,024                                   |
| Interagency Revenues                                  | <u>11,024</u>          | <u>11,024</u>    | <u>11,024</u>       | <u>11,024</u>                            |
| Capital   |                        |                  |                     | 1,465                                    |
| Total Expenditures                                    | <u>11,024</u>          | <u>11,024</u>    | <u>11,024</u>       | <u>29,617</u>                            |
| Excess (deficiency) of Revenues<br>Over Expenditures  | 5,076                  | (1,860)          | 2,190               | 2,190                                    |
| Open (Funding) Sources (Short)<br>Involving Transfers | <u>28,135</u>          | <u>1,860</u>     | <u>18,000</u>       | <u>28,135</u>                            |
| Net change in bookbalance                             |                        |                  |                     | 18,480                                   |
| <b>USE-BALANCE</b>                                    |                        |                  |                     |  |
| Beginning   |                        | 14,428           | 14,428              | 14,428                                   |
| Pre-audit adjustment                                  |                        | 1,000            | 1,000               | 1,000                                    |
| Revenues in transfer                                  |                        | 1,000            | 1,000               | 1,000                                    |
| Ending  |                        | <u>16,428</u>    | <u>16,428</u>       | <u>16,428</u>                            |

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Honorable Harry J. Morel, Jr.  
District Attorney of the Twenty-Ninth Judicial District  
St. Charles Parish, Louisiana

We have audited the basic financial statements of the District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana (District Attorney) as of and for the year ended December 31, 2003, and have issued our report thereon dated June 18, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District Attorney's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial reporting on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Honorable Harry J. Morel, Jr.  
District Attorney for the Twenty-Ninth Judicial District  
88, Charles Perich, Louisiana  
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**Bain-Friedbaum-Sagora & Co., LLP**

New Orleans, Louisiana  
June 16, 2004

***REPORTS REQUIRED BY GAO***



**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**  
**ST. CHARLES PARISH, LOUISIANA**  
*Schedule of Findings and Quantified Costs*  
 For the Year Ended December 31, 2003

We have audited the financial statements of the District Attorney of the Twenty-Ninth Judicial District, St. Charles Parish, Louisiana as of and for the year ended December 31, 2003, and have issued our report thereon dated June 18, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of OMB Circular A-133. Our audit of the financial statements as of December 31, 2003 resulted in an unqualified opinion.

**Section I Summary of Auditor's Reports**

**A. Report on Internal Control and Compliance Material to the Financial Statements**

**Internal Control**

Material Weakness  Yes  No Reportable Conditions  Yes  No

**Compliance**

Compliance Material to Financial Statements  Yes  No

**B. Federal Awards** N/A

**Internal Control**

Material Weakness  Yes  No Reportable Conditions  Yes  No

**Type of Opinion on Compliance**

**For Major Programs**      Unqualified  Qualified   
   Disclaimer  Adverse

Are there findings required to be reported in accordance with Circular A-133, Section 310(a)?  Yes  No

**C. Identification of Major Programs** N/A

CRDA Number(s) Name of Federal Program (or Cluster)

Dollar threshold used to distinguish between Type A and Type B Programs:  
 Is the auditor a "low-risk" auditor, as defined by OMB Circular A-133? N/A

**DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT  
ST. CHARLES PARISH, LOUISIANA**  
*Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2003*

**Section II Financial Statement Findings**

Nil

**Section III Federal Award Findings and Questioned Costs**

Nil

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**ST. CHARLES PARISH, LOUISIANA**  
 Current Year Policies, Recommendations and Corrective Action Plan  
 For the Year Ended December 31, 2003

| Reference Number | Description of Finding | Corrective Action Planned | Number of Courses Person(s) | Subsequent Corrective Date |
|------------------|------------------------|---------------------------|-----------------------------|----------------------------|
|------------------|------------------------|---------------------------|-----------------------------|----------------------------|

Section I - Internal Control and Compliance Material to the Financial Statements:

None

Section II - Internal Control and Compliance Material to Federal Agency:

NOT APPLICABLE

Section III - Federal Agency Findings and Corrective Costs:

NOT APPLICABLE

**COUNCIL ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT**

BY: CHARLES PARRISH, LOUISIANA

Barred of Order Awaiting Findings

Fiscal Year Ended December 31, 2021

| <u>Business<br/>Number</u> | <u>Fiscal Year<br/>Ending<br/>Activity<br/>Accounted</u> | <u>Description of Finding</u> | <u>Complaint<br/>Active Status<br/>(Yes, No, Pending)</u> | <u>Parquet Committee<br/>Action (Active,<br/>Complaint<br/>Active, Taken)</u> |
|----------------------------|--|-------------------------------|---|---|
|----------------------------|--|-------------------------------|---|---|

**Section I - Internal Control and Compliance Material to the Financial Statements**

2021-1 Unmeasured Deposits Yes

The District Attorney of the 29th Judicial District recently had against the funds on deposit on a monthly basis.

**Section II - Internal Control and Compliance Material to Federal Awards**

NOT APPLICABLE

**Section III - Federal Award Findings and Corrective Costs**

NOT APPLICABLE